

### **REMARKS**

The Office Action indicated that Claims 21 and 22 were allowed and that Claims 17-20 would not satisfy the *In re Bilski*, 88 USPQ2d 1383 (Fed. Cir. 2008) requirements. Applicant has, reviewed each of the rejections of Claims 17-20 and 23-24 under 35 U.S.C. §101.

It is believed that the present amendments to these claims moot the 35 U.S.C. §101 rejections.

The amendment to Claim 23 provides a tangible storage medium for storing the program and is supported in our specification, for example in Figures 23A to 23C and at Pages 26, Line 7, "...realizing the moving picture coding/decoding method described in the above embodiment using a program stored into a storage medium such as a flexible disk in a computer system."

Please note that the amendments to "level scale" in independent Claims 17, 20, 21, 22 and 23 are, for example, based on Paragraph [0115] of the specification. Paragraph number corresponds to that of the US publication of the present application, US2008/0192838A1.

The amendments to "a value, which is ..." in independent claims are, for example, based on Paragraph [0113] and [0014] of the specification.

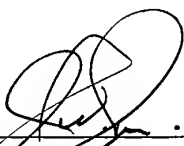
The amendments to dependent Claim 19 are, for example, based on Paragraphs [0093] to [0106] of the specification.

It is believed that the amendment of the claims that simply address the formality items raised under 35 U.S.C. §101 rejections now places the case in condition for allowance and early notification of the same is requested.

If the Examiner believes that a telephone interview will help further the prosecution of this case, he is respectfully requested to contact the undersigned attorney at the listed telephone number.

Very truly yours,

**SNELL & WILMER L.L.P.**



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